

RETURNS
OF
LOCAL TAXATION IN IRELAND
FOR THE
YEAR 1915-1916

COLLECTED AND COMPILED BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT,

BY

The Local Government Board for Ireland

(Including Summaries of the Returns of the Receipts and Payments of County Councils and Urban and Rural District Councils, referred to in Article 20 (5) of the Schedule to the Local Government (Application of Enactments) Order, 1898).

Presented to both Houses of Parliament by Command of His Majesty.



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INTRODUCTORY AND EXPLANATORY OBSERVATIONS ON THE RETURNS OF LOCAL TAXATION IN IRELAND IN 1915-1916.

The Local Government Board for Ireland have again, by desire of His Excellency the Lord Lieutenant, collected the Returns, and compiled summaries of them for publication. The detailed appendices, as stated in the Returns for the year 1914-15, which were published with previous Returns are not published on this occasion either in view of the economy rendered necessary by the War.

The receipts for the purposes of local government in Ireland during the financial year mentioned above, excluding loans, and grants provided by Statute, and making the necessary deductions for duplicate entries in the local accounts from which the Returns have been prepared amounted to £5,304,423, an increase of £165,955, as compared with the preceding year, and an increase of £1,090,468 as compared with the year 1905-06, which is equivalent to about 36·6 per cent. of an increase for the decade.

Of this amount 74 per cent. was raised directly by rates assessed on lands, buildings, &c., 10 per cent. was derived from tolls, fees, stamps, and dues, 7 per cent. came from rents of property in lands, houses, &c., while the remaining 9 per cent. was made up of various miscellaneous items of local income classed as other receipts; these proportions being practically identical from year to year.

The table on page 4 gives the amount received from each of these sources—£3,875,894 as rates, £541,973 as tolls, &c., £342,772 as rents, and £443,784 as other receipts, and it may be observed that compared with the preceding year there was an increase in rates of £191,768, in rents of £11,874, while there was a decrease of £9,613 in tolls, &c., and in other receipts of £37,869. The chief increase was in poor rate, £171,857, but municipal rates and other rates show an increase of £19,106 and £798 respectively. It may be seen by column 3 of the table on page 7 that with the exception of the year 1911-1912 there were increases under the head of rates year after year for a long period. The rents derived from property, however, continue to increase, but this fact is mainly attributable to the great improvement made in connection with the housing of the working classes in urban and rural districts. The decrease in the receipts from tolls, &c., does not call for any special notice.

The total of the four branches of local revenue, the sum first mentioned above, is regarded as the amount of the local taxation of the year, but it is to be noted that, unlike rates, the taxes known as tolls, fees, stamps, and dues are restricted in range of operation, and to a great extent represent payment for value received, while the income arising from rents, and from other receipts, is not the produce of any tax or rate, but is dealt with as such in its application to expenditure. Moreover, with regard to "other receipts" it will be seen hereafter that there are included under this head the profits of certain reproductive undertakings* in the hands of some of the local bodies, representing 3·2 per cent. of the total net revenue of the year.

The amount produced by rates, in which is included about £117,140 raised in respect of water supplied for domestic and other private purposes (3 per cent. of the whole amount so produced),† represents an average of 4s. 10½d. in the pound on the rateable valuation of Ireland at the beginning of the year, and an average of 17s. 10½d. per head of the population (4,337,000), as estimated at the middle of the year.

A net sum of £4,397,440 obtained from local sources, including rates to the amount of £3,809,366, was applied towards the expenditure of counties and towns during the year. This was supplemented by payments made from the Local Taxation (Ireland) Account to the extent of £1,332,039, and by further sums shown in the accounts to have been obtained from the Imperial exchequer and other Government sources, amounting to £163,638, so that of the total net revenue of county and town authorities 74 per cent. came from local sources, and 26 per cent. from grants. On an average the grants were equivalent to 1s. 10½d. per pound of rateable value, and to 6s. 10½d. per head of estimated population as given above. The Agricultural Grant paid to county councils amounted to £727,387, and is equal to about 30 per cent. of their whole revenue for the year.

The net expenditure from revenue during the year, as may be seen from the table on pages 8 and 9, amounted to £7,874,865, or excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities it was £6,869,151, of which a sum of £1,994,694, or 18·8 per cent., was applied to the discharge of borrowed moneys and the payment of interest and dividends on such moneys. Besides, it will be observed from a further table on pages 10 and 11 that additional expenditure amounting to £369,756 was defrayed from loans and stock, of which £451,084 was incurred in connection with schemes for the housing of the working classes in towns, and for providing labourers' cottages in rural districts, while sums amounting to £125,486 were expended in connection with the three undertakings mentioned above.

The local indebtedness on account of loans and stock at the close of the year amounted, as may be seen by a summary table on page 37, to £36,389,071. Of this £11,092,088 appertained to municipal authorities, being an increase of £9,354,326 since 1878, the year in which the first of the existing code of Irish public health statutes was enacted. The municipal indebtedness includes £1,683,376 for water supplies, £3,156,536 for purposes of lighting, £1,066,689 for sewerage, and £1,595,570 in respect of schemes for the housing of the working classes; while for housing schemes in rural districts the indebtedness stood at £7,337,113.

The amount standing to the credit of sinking funds applicable to the discharge of the portion of the local indebtedness which is repayable by such means, was £1,295,390 at the close of the year.

* See pages 4 and 5.

† See page 8.

‡ See note at foot of pages 8 and 9.

LOCAL TAXATION.

SUMMARY TABLE SHOWING THE NET AMOUNT OF RATES AND OTHER LOCAL REVENUE APPLICABLE AS LOCAL TAXATION IN THE YEAR ENDED 31st OF MARCH, 1916.

Public Bodies, &c.	Rates raised on land, buildings, &c.				Tolls, fees, stamps, and dues.	Receipts from property in lands, houses, &c.*	Other receipts	Total.
	Poor rate.	Municipal rates.	Other rates.	Total of foregoing.				
1	2	3	4	5	6	7	8	9
County Councils ...	2,085,892	—	—	2,085,892	—	—	—	—
Urban District Councils — County Boroughs ...	291,497	858,961	—	1,145,458	37,384	80,687	108,102	1,432,711
Non-County Boroughs ...	13,459	23,907	—	36,665	1,485	11,555	7,526	57,231
Towns under Special Acts ...	87,463	157,427	—	244,890	2,608	26,340	16,585	290,323
Towns under Act of 1854 ...	112,574	179,865	—	292,439	9,945	28,187	36,496	367,067
Commissioners of Towns not Urban Districts	—	4,042	—	4,042	1,046	2,218	651	7,905
Belfast City and District Water Commissioners	—	—	64,668	64,668	—	—	61,301	125,969
Railway Square tax (Dublin) ...	—	—	290	290	—	—	187	477
Receipts additional to Dublin Metropolitan Police Rate†	—	—	—	—	8,638	—	—	8,638
Poor Law Union Fund, receipts other than rates and sales of farm produce	—	—	—	—	—	5,615	7,853	13,468
Rural District Fund, receipts other than rates	—	—	—	—	2,425	137,181	18,162	137,706
Lunatic Asylum Fund, receipts other than rates	—	—	—	—	—	—	20,161	20,161
Joint Boards, receipts other than rates	—	—	—	—	899	20	2,592	3,491
Port Sanitary Authorities, receipts other than rates	—	—	—	—	—	—	7	7
Fees of Clerks of the Peace and Clerks of the Crown	—	—	—	—	104	—	—	104
Petty Sessions stamps and Crown fines	—	—	—	—	44,008	—	660	44,668
Dogs Licence duty ...	—	—	—	—	53,626	—	324	53,950
Harbour bodies ...	—	—	11,500	1,550	367,973	48,952	55,871	473,846
Inland navigation trustees, &c.	—	—	—	—	2,916	—	2,614	5,530
Light dues and fees under Merchant Shipping Act	—	—	—	—	8,916	—	—	8,916
Total {								
Year 1915-16 ...	2,580,894	1,218,502	66,508	3,875,904	541,973	342,772	443,784	5,204,423
Year 1914-15 ...	2,419,027	1,199,394	65,719	3,684,131	551,586	331,098	471,603	5,038,668
Increase ...	171,867	19,108	798	191,763	—	11,674	—	213,935
Decrease ...	—	—	—	—	9,613	—	27,869	—

Of the amount of other receipts in the above table (£443,784) £292,823 appertained to urban and rural district councils, the Belfast Waterworks Board, of which a sum of about £168,371, 3 2 per cent. of the total receipts of the year, was derived from the profits of undertakings in the hands of these authorities. A further portion of other receipts amounting to £57,959 was received in respect of Government property. These profits and receipts are referred to in the following paragraphs (a) and (b).

* The sums paid to county and town authorities as "way leave" by tramway companies are included in this column.
† The amount of the rate levied in aid of the cost of the Dublin police force is included in the sums given above as poor rate except in the case of the Non-County Boroughs.
‡ This sum is the produce of the Grey harbour rate. See further as to this rate on page 26.

(a) UNDERTAKINGS IN THE HANDS OF LOCAL BODIES.

Gas and Electric Light.

The income derived from the gas, electric light, or other undertaking in the hands of a town authority is shown in part I. of a table on page 18, but only profits on the year's transactions which have been applied towards municipal expenditure are included under the head of other receipts in the table on the preceding page. The total amount of the profits on lighting undertakings so applied in the year 1915-16 is £13,260, all of which appertained to gas; but a further sum of £10,000 will subsequently be applied, and also a sum of £5,000 from the profits on electric light. Excluding these three sums the net ordinary expenditure, including charges in respect of borrowed money, of these undertakings amounted to £146,065 and £280,670, respectively, as may be seen in the table at pages 8 and 9, while the receipts amounted to £481,543 and £296,876, respectively. These figures appear to indicate generally that the undertakings are self-supporting.

Water.

The receipts connected with water undertakings in the hands of local bodies are twofold,—those produced by rates assessed on valuation, and those arising from sales of water, water rents, &c. The amount of the latter included in the other receipts of 1915-16, is £155,111. As previously stated,* the sums produced by public and domestic water rates are included in the amount given as rates in the table on the preceding page, but as they are not always shown separately in the local accounts, it is not possible to determine with strict accuracy the amount produced by each such rate. From a careful estimate, however, it appears that of their total produce, viz., £226,439, a sum of £117,140 was for water supplied for domestic and other private purposes, being 3 per cent. of the total amount raised as rates during the year.

Tramways.

The tramway system in Belfast became the property of the Corporation of that city by purchase as from the 1st of January, 1905,—this being the only case in Ireland in which such an undertaking is managed by a local authority. The receipts from revenue amounted to £282,622, and the expenditure to £279,009, of which £7,861 will be appropriated in aid of the rates. The net expenditure from this source, therefore, was £271,148. There was no expenditure from capital.

(b) BOUNTY IN LIEU OF RATES ON GOVERNMENT PROPERTY.

The contributions† annually made by the Treasury to the local taxing authorities as bounty in lieu of rates on Government property are included in other receipts,—not having been raised locally as rates. The amount of such contributions in the accounts of the local bodies for 1915-16, is £57,959, of which town authorities received £45,131, and county authorities, £12,828.

* See page 3.

† The first contributions were made in respect of the year ended March, 1875. The valuation of Government property is not included in the valuations given in these returns.

AID TO LOCAL RATES.

TABLE showing the SUMS PAID from the Local Taxation (Ireland) Account in aid of LOCAL RATES during the year ended the 31st of March, 1916 (See notes at foot.)

	To County Councils.	To County Borough Councils.	To Urban District Councils.	To Board of Works and Local Sanitary Authorities for Discharge of Rates for Labourers Acts purposes.	TOTAL.		
	£ s d.	£ s d.	£ s d.	£ s d.	£ s d.	£ s d.	£ s d.
ESTATE DUTY GRANT (Pro- bate Duties (Ireland) and In- land) Act, 1891, and Finance Act, 1894, Sec. (10)) On behalf of Roads Authori- ties	121,115 0 0	51,292 15 0	10,347 6 4	-	182,754 15 4		
On behalf of Boards of Guardians	150,840 4 10	10,614 10 0	-	-	161,454 14 10		
EXCHEQUER CONTRIBUTION (Purchase of Land (Ireland) Act, 1881.) On behalf of Board Districts To the County Boroughs	-	2,185 2 11	-	32,155 12 0	34,340 14 11		312,274 4 2
PAYMENTS UNDER THE LOCAL GOVERNMENT (Ireland) LAWS ACTS, 1898 and 1902. Act of 1902, Sec. 46—(1) (2)— Agreement (Ireland)	727,327 6 0	7317 12 0	-	-	734,644 18 0		32,344 0 11
Act of 1902, Sec. 56—(2) (a) as amended by the Act of 1902, Sec. 2 (1) and 2 (3)— On behalf of Boards of Guardians and to the Boards of Management of the two District Schools	-	-	-	-	727,620 0 0		
One-half the salaries of Medical Officers of Dis- pensary Districts and of Workhouses	-	-	-	54,003 7 5			
One-half the salary of one Medical Officer in each Workhouse (if employed)	54,175 5 5	2,286 5 0	-	-	56,461 5 5		
The salaries of Schoolmasters and Schoolmistresses in the Workhouses	-	-	-	2,205 0 10			
One-half the cost of Medi- cines and Medical and Surgical Appliances in Dispensary Districts and Workhouses	-	-	-	6,948 17 10			
Act of 1902, Sec. 46—(2) (2) as amended by the Act of 1902, Sec. 2 (1)— One-half the salaries of Sanitary Officers in Rural Districts	6,180 0 0	-	-	-	6,180 0 0		
One-half the salaries of Sanitary Officers in Urban Districts	-	4,306 5 10	2,282 12 0	-	6,588 17 10		
Act of 1902, Sec. 56—(2) (1)— In respect of the accommo- dation and maintenance of Inmates	167,081 17 4	37,064 12 0	-	-	204,145 19 4		
Act of 1902, Sec. 56—(4) and Act of 1902, Sec. 2 (1)— In aid of grants for Bridges and Embank- ments	9,235 7 0	426 15 4	945 5 0	-	10,606 17 4		
Minor Out-Landings Duties (Finance Act, 1903, Sec. 49)	1,280 17 10	440 0 0	-	-	1,720 17 10		
TOTAL	1,291,021 5 0	97,119 10 2	13,585 4 5	32,155 12 0	1,433,880 11 10		

* The Exchequer contribution to £41,000 a year, but a sum of £6,000 is assigned for the purpose of the Labourers Acts, by Section 13 of the Labourers (Ireland) Act, 1902. A sum of £1,844 6s. 11d., however, was paid to the Irish Land Commission out of the amount balance of the contribution which had accrued due at the commencement of the Act mentioned.

† This sum is paid to the County Borough of Dublin pursuant to Section 50 of the Local Government (Ireland) Act, 1902, in consequence of the extension of the area of the borough by the Act 61 and 64 Vict. ch. actus.

‡ Of this amount a sum of £700 to 6d. was paid to the Boards of Management of the two District Schools.

§ The following deductions were made during the financial year 1914-15 from sums payable from the Local Taxation Account, in pursuance of Orders of the Local Government (Ireland) Act, 1902, but as the same were not applied to discharge expenses directly incurred by the local bodies concerned, they are included in the amounts given above:—

Growth of Dublin County Borough (non-payment of Police Tax, as referred to on page 26)	£ s d.
Growth of Belfast County Borough (non-payment of cost of extra Police)	32,200 14 7
Growth of Down County Borough (non-payment of cost of extra Police)	35,524 2 0
	428 7 11

The following sums, additional to those given in the preceding table, appear by the accounts to have been received from Parliamentary grant or other Imperial tax during the period dealt with in these Returns :—

CONTRIBUTIONS IN AID OF GUARANTEES FOR RAILWAYS AND HARBOURS	£	18,365
OTHER GRANTS AND PAYMENTS TO COUNTY COUNCILS	£	44,386
GRANTS TO RURAL DISTRICT COUNCILS	£	37
RECEIPTS BY COMMISSIONERS OF LUNATIC ASYLUM DISTRICTS ON BEHALF OF CRIMINAL LUNATICS	£	8,444
HARBOURS UNDER COMMISSIONERS OF PUBLIC WORKS	£	13,354
GRANTS MADE TO HARBOUR AUTHORITIES OTHER THAN THE FOREGOING	£	75
NAVIGATIONS UNDER COMMISSIONERS OF PUBLIC WORKS	£	333
GRANTS FROM THE TREASURY, THE LOCAL GOVERNMENT BOARD, THE DEPARTMENT OF TECHNICAL INSTRUCTION, COMMISSIONERS OF NATIONAL EDUCATION, &c., TO TOWN AUTHORITIES	£	70,481
FROM PARLIAMENT GENERAL FUND FOR EXPENSES OF PROSECUTORS AND WITNESSES IN COUNTY BOROUGHES	£	2,438
PAYMENTS FROM THE IRISH ROTHING FUND TO TOWN AUTHORITIES	£	6,378
CHIEFS OF THE PEACE	£	60
CHIEFS OF THE CROWN	£	12
Total	£	2182,443

IN ADDITION TO THE ABOVE THE LOCAL GOVERNMENT BOARD PAID FROM THE LABOURERS' COTTAGE FUND SUMS AMOUNTING TO £48,912 TO THE IRISH LAND COMMISSIONER IN DISCHARGE OF LOANS OBTAINED BY RURAL DISTRICT COUNCILS UNDER THE LABOURERS' ACT.

TABLE SHOWING THE NET AMOUNT APPLIED AS LOCAL TAXATION IN EACH YEAR FROM 1896 TO 1916, AND THE RATEABLE VALUATION OF IRELAND, EXCLUSIVE OF GOVERNMENT PROPERTY.

Year.	Amount produced by rates on lands, buildings, &c.			Tolls, fees, stamps, and dues.	Other receipts.	Total amount applied as local taxation.	Increase or amount in preceding year.	Decrease or amount in preceding year.	Rateable valuation of Ireland.
	County-Cess and Union Poor Rate to 1896 inclusive, thence-forward Poor Rate in Counties and Urban Districts.	Municipal rates, Belfast water rate, Rutland Square tax (Dublin), &c.	Total of foregoing.						
1	2	3	4	5	6	7	8	9	
£	£	£	£	£	£	£	£	£	
1896 ...	2,384,362	710,825	2,095,187	494,851	385,612	1,975,661	132,640	-	14,396,637
1897 ...	2,391,105	737,889	2,058,704	512,206	497,136	1,978,136	2,485	-	14,513,603
1898 ...	2,402,337	797,594	2,129,841	505,471	411,249	1,946,561	138,426	-	14,647,662
1899-1900	2,074,328	815,193	2,485,431	504,694	512,752	1,996,917	-	209,644	14,831,607
1900-1901	2,060,194	822,898	2,482,902	494,210	498,973	1,975,283	-	31,632	14,935,623
1901-1902	1,950,239	852,402	2,321,432	478,690	473,366	1,773,696	-	101,695	15,094,635
1902-1903	2,010,520	826,418	2,036,938	468,133	504,563	1,551,634	187,944	-	15,079,613
1903-1904	2,014,529	978,779	2,093,308	497,696	507,529	1,948,599	116,866	-	15,157,591
1904-1905	1,995,274	1,045,487	2,082,771	510,084	550,466	1,913,303	-	35,197	15,261,461
1905-1906	1,935,569	1,056,252	2,020,218	517,634	573,108	1,910,969	97,657	-	15,466,566
1906-1907	2,037,341	1,081,155	2,116,496	518,618	592,566	1,930,770	118,810	-	15,556,768
1907-1908	2,057,539	1,103,341	2,160,879	535,518	685,556	1,585,344	154,474	-	15,660,071
1908-1909	2,127,828	1,143,694	2,281,522	533,416	694,844	1,419,782	36,538	-	15,647,773
1909-1910	2,278,141	1,174,272	2,452,413	547,280	654,990	1,654,983	234,901	-	15,676,532
1910-1911	2,304,095	1,182,828	2,487,924	554,325	678,017	1,729,278	65,595	-	15,742,579
1911-1912	2,240,737	1,180,485	2,461,222	561,158	701,110	1,732,490	3,212	-	15,795,518
1912-1913	2,284,691	1,179,954	2,468,655	555,964	722,404	1,742,023	16,633	-	15,857,812
1913-1914	2,309,489	1,224,584	2,534,073	564,489	720,009	1,828,591	86,478	-	15,862,980
1914-1915	2,410,027	1,295,104	2,684,131	553,586	802,751	1,658,468	209,967	-	15,846,126
1915-1916	2,590,884	1,285,010	2,875,894	541,973	780,556	1,804,423	165,955	-	16,128,743

For the years included in this table the average amount of the Belfast water rate included in column 2 was £52,097, and of the Rutland Square tax (Dublin) £309.

The valuation in force at the time the rates, of which the produce is given in col. 3, were assessed was, in each case, that for the preceding year, the valuation last given being that as at 1st March, 1916.

TABLE showing the details of the net expenditure from Revenue of Local Authorities

LOCAL AUTHORITIES	Education.			Reformatories and industrial schools.	Electric lighting other than public lighting, including payments in respect of borrowed money.	Gas-works, including payments in respect of borrowed money.	Harbours, docks, piers, quays, (exclusive of pilotage expenses, and inland navigations).	Roads, bridges, &c., including payments in respect of borrowed money.	Lunatic asylums.	Police.
	University.	Expenses connected with elementary education.	Technical.							
	£	£	£	£	£	£	£	£	£	£
County Councils ...	14,825	7,981	44,043	26,366	-	-	-	-	-	-
County Boroughs ...	3,237	4,572	56,228	24,016	244,140	326,794	-	900,845	-	1,220
New-County Boroughs	-	234	465	-	-	17,191	-	91,972	-	20,025
Towns under Special Acts	-	588	2,106	-	34,321	9,639	-	5,788	-	-
Towns under the Act of 1854, Urban	-	1,950	4,348	-	5,199	90,116	-	15,191	-	-
Towns under the Act of 1854, not Urban	-	61	-	-	-	334	-	42,562	-	-
Rural District Councils	-	-	-	-	-	-	-	764	-	-
Water Commissioners	-	-	-	-	-	-	-	-	-	-
Dublin Metropolitan Police	-	-	-	-	-	-	-	-	-	-
Rational Square (Dub.) Commissioners	-	-	-	-	-	-	-	-	-	20,669
Port and Dock Board, Dublin	-	-	-	-	-	-	-	-	-	-
Joint Drainage Boards	-	-	-	-	-	-	389	-	-	-
Joint Waterworks Board	-	-	-	-	-	-	-	-	-	-
Joint Board for Cleansing Foreshore	-	-	-	-	-	-	-	-	-	-
Joint Hospital Boards	-	-	-	-	-	-	-	-	-	-
Joint Rural Boards	-	-	-	-	-	-	-	-	-	-
Port Sanitary Authorities	-	-	-	-	-	-	-	-	-	-
Petty Sessions Stamps and Crown Fees (application there-of)	-	-	-	-	-	-	-	-	-	-
Dogs Licence Duty (application there-of)	-	-	-	-	-	-	-	-	-	-
Harbour and Port Authorities	-	-	-	-	-	-	-	-	-	-
Island Navigations	-	-	-	-	-	-	311,856	-	-	-
Repayments to Commissioners of Public Works by Drainage Boards	-	-	-	-	-	-	6,728	-	-	-
Boards of Guardians	-	618	-	-	-	-	-	-	-	-
Committees of Lunatic Asylums	-	-	-	-	-	-	-	-	5,627	-
								619,143	-	-
TOTALS { 1814	17,760	20,239	110,141	50,377	286,870	446,065	318,977	1,007,822	623,779	95,262
1815	15,043	17,270	115,332	52,383	343,095	638,964	370,320	1,073,706	543,161	95,319
Income ...	5,730	2,943	-	-	37,654	87,162	-	-	-	-
Expenditure ...	-	-	4,681	1,012	-	-	51,345	16,184	-	97

* Excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities which with £6,804,500 for the year 1915

classified according to purposes, during the year 1915-1916.

For what.	Improvement of town by building, &c.	Sewerage and other sanitary objects.	Tramways (including payments in respect of borrowed money), and light railways.	Waterworks.	Street cleansing.	Public lighting.	Hospitals, Medical Clinics, and treatment of tuberculosis.	Other works and purposes.	Payments in respect of money borrowed for purposes other than gasworks, electric lighting undertakings, and tramways.			Total expenditure.
									Principal.	Interest and dividends.	Payments to sinking fund.	
£	£	£	£	£	£	£	£	£	£	£	£	£
-	-	-	73,677	-	-	-	41,903	430,025	45,624	16,571	-	1,092,729
-	5,548	120,342	372,321	66,106	113,977	68,477	43,805	370,242	40,016	193,513	68,948	2,067,631
-	963	1,949	-	4,299	2,175	2,704	-	13,191	6,312	6,171	750	63,213
-	223	15,934	-	4,925	11,266	16,582	239	55,669	6,525	36,447	13,404	228,493
-	1,346	13,432	-	15,579	14,395	17,362	24	71,424	35,559	36,440	2,465	307,620
-	23	-	-	-	236	9,100	-	3,737	867	1,337	-	9,469
-	-	59,242	-	-	-	-	-	158,149	23,765	225,260	-	523,497
-	-	-	-	33,171	-	-	-	-	21,192	64,424	24,632	133,419
-	-	-	-	-	-	-	-	-	-	-	-	56,406
-	-	-	-	-	-	89	-	159	-	-	-	239
-	-	-	-	-	-	-	-	-	-	-	-	369
-	-	5,601	-	-	-	-	-	-	-	-	-	13,076
-	-	-	-	665	-	-	-	-	-	4,965	2,290	4,786
-	-	-	-	-	-	-	-	1,450	-	3,156	750	1,450
-	-	-	-	-	-	-	10,324	-	519	434	-	11,269
-	-	-	-	-	-	-	-	2,077	972	467	-	3,616
-	-	-	-	-	-	-	-	1,368	78	107	112	1,662
-	-	-	-	-	-	-	-	71,871	-	-	-	71,871
-	-	-	-	-	-	-	-	33,197	-	-	-	33,197
-	-	-	-	-	-	-	-	-	26,046	120,374	26,313	464,502
-	-	-	-	-	-	-	-	-	-	-	-	6,728
-	-	-	-	-	-	-	-	20,669	-	-	-	20,669
1,001,822	-	-	-	-	-	-	306,390	40,532	17,596	12,078	-	1,374,066
-	-	-	-	-	-	-	-	-	20,373	20,298	-	707,814
1,001,822	5,125	206,712	344,898	166,366	143,090	191,043	333,616	1,185,418	362,430	762,150	126,640	2,975,285*
1,042,449	6,322	213,247	343,339	162,323	135,440	198,029	345,480	1,201,347	346,831	732,913	151,335	2,723,219*
48,463	-	-	2,509	7,043	6,620	-	20,126	-	47,664	29,383	-	151,076
-	3,197	3,535	-	-	-	10,204	-	93,419	-	-	12,065	-

could be properly regarded as trading transactions, the total expenditure for the year 1915 amounted to £6,958,151, as compared with an increase of £14,948.

EXPENDITURE OF

TABLE showing the details of the expenditure defrayed from Loans and Stock

LOCAL AUTHORITIES.	Electric lighting other than public lighting.	Gas-works.	Harbours, docks, piers, &c.	Roads and bridges.	Lunatic asylums.	Poor relief.
	£	£	£	£	£	£
County Councils	—	—	—	109,930	—	—
County Boroughs	33,700	32,787	—	64,455	—	—
Non-County Boroughs	—	372	—	1,567	—	—
Towns under Special Acts	2,120	—	—	868	—	—
Towns under the Act of 1834, Urban	13,250	45,787	—	956	—	—
Towns under the Act of 1834, not Urban	—	—	—	—	—	—
Rural District Councils	—	—	—	—	—	—
Water Commissioners	—	—	—	—	—	—
Joint Drainage Boards	—	—	—	—	—	—
Joint Waterworks Board	—	—	—	—	—	—
Joint Board for Cleansing Fore-shore	—	—	—	—	—	—
Joint Hospital Boards	—	—	—	—	—	—
Joint Burial Boards	—	—	—	—	—	—
Port Sanitary Authorities	—	—	—	—	—	—
Harbour and Pier Authorities	—	—	16,514	—	—	—
Boards of Guardians	—	—	—	—	—	—
Committees of Lunatic Asylums	—	—	—	—	—	11,486
				11,986	—	—
TOTAL { 1916	49,070	79,416	16,514	177,778	11,986	11,486
{ 1915	35,936	86,333	10,402	203,913	11,503	22,538
Increase	—	—	6,112	—	483	—
Decrease	26,806	7,430	—	26,137	—	11,052

LOCAL AUTHORITIES.

11

of Local Authorities, classified according to purposes, during the Year 1915-1916.

Improvement of town by building, &c.	Housing of the working classes, &c.	Sewerage and other sanitary objects.	Tramways and light railways.	Water-works.	Public lighting.	Hospitals and dispensary houses.	Other works and purposes.	Total.
£	£	£	£	£	£	£	£	£
—	—	—	—	—	—	—	3,466	113,386
2,687	77,121	14,529	—	14,682	—	—	20,943	260,844
—	9,702	—	—	1,695	—	—	808	14,844
418	63,878	4,371	—	161	—	—	820	72,576
5,044	50,579	4,794	—	27,483	—	—	7,073	154,966
—	3,124	—	—	—	—	—	—	3,124
—	246,680	17,656	—	17,064	—	—	5,615	286,885
—	—	—	—	8,420	—	—	—	8,420
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	8	—	8
—	—	—	—	—	—	—	355	355
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	16,514
—	—	—	—	—	—	4,562	—	16,048
—	—	—	—	—	—	—	—	11,986
8,119	451,094	41,350	—	69,415	—	4,570	38,970	659,756
55,794	505,108	67,829	14,548	69,004	—	3,171	89,406	1,231,578
—	—	—	—	411	—	—	—	—
47,675	55,019	25,979	14,548	—	—	3,601	60,526	271,817

CLASSIFICATION OF LOCAL TAXATION.

The various branches of local taxation in Ireland are classified hereinafter in the following manner, and such explanatory observations as appear to be necessary are given in each case.

- I. County Taxation.
- II. Town Taxation.
- III. Taxation in districts chiefly municipal, but raised by Authorities other than municipal in some cases.
- IV. Receipts of Joint Boards.
- V. Receipts of Port Sanitary Authorities.
- VI. Taxation arising from Fees, Stamps, Fines, Dogs Licence Duty, &c.
- VII. Taxation produced by Tolls, Dues, &c.
- VIII. Receipts on account of the Mercantile Marine Fund.

1.—COUNTY TAXATION.

An administrative county, other than a county borough, comprises, as units of taxation for county purposes, a number of rural districts,* varying from three in Carlow, Longford and Louth, to eighteen in Cork, the total in the thirty-three administrative counties amounting to 213. These districts are arranged with regard to the 155 poor-law unions as follows:—One hundred and twelve of the latter are confined to county limits, and of these 62 are co-extensive with rural districts, 49 include a rural district each with one or more urban districts, and 1 includes two rural districts, while 38 extend into two counties and 8 into three, the former including two rural districts each, a total of 76, and the latter three, a total of 24.

The ordinary expenses of a county are provided for by means of a rate on each rural district, known as poor rate, which the county council is empowered to make once a year and collect in equal half-yearly moieties. The sums raised by this rate form a portion of the fund from which all county expenditure is defrayed, including payment of the moneys required to meet the demands of boards of guardians for poor law purposes including relief under the Medical Charities Act, councils of rural districts for general expenses in connection with public health, and the committees of 22 of the 23 asylum districts for the accommodation and maintenance of lunatic poor.

For expenses other than the foregoing, i.e., payments in connection with charges for sewerage, water supply, or other public health undertaking, guarantees for railways, harbours, &c., compensation for criminal injuries and the cost of extra police, all of which are known as separate charges, special rating areas are prescribed, and the sums required for these purposes are separately estimated and raised by a separate item of the poor rate assessed on the special area in each instance. The area of charge in respect of a public health undertaking may consist of the whole, or part only, of a rural district, while in the other cases mentioned it may include the whole county, or be restricted to a portion of the county.

County Councils are also authorised to make rates for the following purposes:—By section 19 (1) of the Agriculture and Technical Instruction (Ireland) Act, 1899, they are empowered to raise by means of the poor rate, for the purpose of agriculture and other rural industries,† or for any other purpose for which they are authorised by that Act to expend money, a sum equal to a rate of one penny in the pound over the whole of the rural districts comprised in their respective counties, congested areas being excluded if the councils in such cases so desire, pursuant to section 1 of the Agriculture and Technical Instruction (Ireland) Act, 1902. They are also required by section 4 of the Public Libraries (Ireland) Act, 1902, to provide the moneys which rural district councils, who have adopted the Public Libraries Act (Ireland), 1885, may find to be necessary for the purposes of that enactment, by means of a rate not exceeding one penny in the pound, to be levied in each case, over the whole rural district. These rates are in addition to the maximum rate of a penny under the Technical Instruction Act, 1889, the council of a county being a local authority within the meaning thereof, and their expenses as such being county at large or rural district charges as the council direct, pursuant to the Local Government (Ireland) Act, 1898, sections 7 and 74 (2) respectively.

* Urban districts are also comprised in the counties, but not for purposes of taxation. As rating areas, distinct from those in counties they are dealt with under the head of Town Taxation on page 14.
† The amount so raised, in conjunction with a larger amount contributed by the Department of Agriculture and Technical Instruction, appears to be expended in affording instruction in agriculture and other rural industries, and also in technical instruction.

In addition to the purposes mentioned in the preceding paragraph for which county councils may make rates the council of any county may, pursuant to the provisions of Section 10 (2) of the Irish Universities Act, 1908, assist, by means of exhibitions, scholarships, bursaries, payment of fees, or otherwise, any students at any university in Ireland who are ordinarily resident in their county who satisfy the council that they are qualified to profit by university instruction and are in need of assistance, and who also satisfy such tests of ability as may be prescribed by the university, and may also place any sums at the disposal of any university in Ireland or any college thereof, to be applied for any educational purposes which the council may consider will benefit their county. Any expenses so incurred shall be paid as a county at large charge, but the amount raised in any year for the purpose shall not exceed the amount which would be produced by a rate of one penny in the pound, or such higher rate as the council, with the consent of the Local Government Board, may fix.

The following are summary statements of the revenue accounts of the counties for the last two years:—

REVENUE FROM REVENUE.

	1915-16.		1914-15.	
	£	Percentage of total.	£	Percentage of total.
Poor rate collected in rural districts	2,065,880	58.26	1,931,613	60.48
Poor rate received from urban districts (portion of county council's demands)	207,913	5.81	201,284	5.76
Agricultural Grants	727,237	19.62	727,237	20.89
Grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, known as the Estate or Death Duty Grant ...	261,900	7.04	195,411	5.41
Grant in aid of medical and educational expenditure incurred by boards of guardians	63,702	1.77	65,068	1.94
Grant in aid of sanitary schemes paid in rural districts ...	8,160	.23	8,461	.27
Grant in aid of maintenance of lunatics	147,032	3.97	146,415	4.27
Contributions from Imperial sources towards guarantees for railways and harbours	18,955	.51	18,927	.54
Grants in aid of local guarantees for railway and harbour charges Local Government (Ireland) Act, 1888, sec. 55 (4) ...	9,536	.26	8,943	.26
Motor Car Licence Duties	1,393	.04	970	.03
Sanatorium Grant and Exchequer Grant in aid of treatment of tuberculosis	22,714	.61	22,896	.65
From Paymaster-General for expenses of prosecutions and witnesses	8,694	.23	9,265	.27
Other payments from the Local Taxation Account, or the Imperial taxes	31,206	.90	38,007	1.09
Rents derived from county property	2,117	.06	1,801	.06
Receipts from other local taxing bodies	4,473	.12	7,500	.22
Dogs licence duty	13,980	.38	19,184	.55
Other receipts	61,170	2.19	72,215	2.07
Total receipts from revenue	3,796,956	100	3,481,337	100

REVENUE FROM LOANS.

For roads	68,704	—	106,268	—
For other purposes	3,030	—	4,118	—
Other receipts operating as loans	21,614	—	25,143	—
Total receipts from loans	93,348	—	146,529	—
Gross Total	3,799,976	—	3,627,866	—

EXPENDITURE FROM REVENUE.

	1915-16.		1914-15.	
	£	Percentage of total.	£	Percentage of total.
Money supplied to boards of guardians	1,867,353	29.62	1,918,735	29.09
Money supplied to councils of rural districts	315,961	8.71	286,286	8.27
Money supplied to committees of lunatic asylum districts ...	486,936	13.76	426,250	13.14
Payments to other local bodies	26,743	.74	24,261	.71
Road expenditure	260,645	28.00	268,606	25.36
Salaries of county officers	123,110	3.42	123,178	3.49
Infirmeries and fever hospitals	18,013	1.06	39,334	1.13
Reformatories and industrial schools	26,385	.73	27,476	.79
Franchise and Juries Acts	36,277	1.61	44,624	1.26
Valuation	7,443	.21	6,935	.20
Extra police	8,229	.26	10,674	.30
Payments in respect of borrowed money:—				
Principal paid off:—				
{ Roads	83,749	2.38	70,069	2.61
{ Other purposes	9,875	.27	9,703	.28
Interest:—				
{ Roads	10,661	.30	10,646	.30
{ Other purposes	5,910	.16	5,382	.15
Guarantees for railways, tramways, &c.	72,877	2.01	73,777	2.11
Payments to agricultural and technical instruction committees ...	44,043	1.22	45,096	1.23
Expenses under Irish Universities Act, 1908	18,568	.49	15,663	.46
Expenses in connection with compulsory education	7,981	.22	8,512	.24
Expenses in connection with the treatment of tuberculosis ...	43,860	1.23	25,705	.77
Other expenses	263,156	7.39	297,129	8.50
Total expenditure from revenue	3,603,621	100	3,499,970	100

EXPENDITURE FROM LOANS.

For roads	109,930	—	162,817	—
For other purposes	3,424	—	7,223	—
Total expenditure from loans	113,354	—	170,040	—
Gross Total	3,717,007	—	3,669,108	—

COUNTY TAXATION

The receipts from revenue in 1915-16 show an increase under each principal head of revenue on those of the preceding year, that in poor rate amounting to £154,278, in grants and payments from Imperial sources to £56,838, and in receipts other than the foregoing to £13,572, a total of £224,688.

The expenditure from revenue shows an increase of £107,551 on that of 1914-15, but the moneys supplied to boards of guardians for union charges, to rural district councils for expenses in connection with public health and other matters, and to committees of lunatic asylum districts, show increases of £53,498, £24,075, and £38,667 respectively. The expenditure on roads increased by £7,150; but there was a decrease in the similar expenditure defrayed from loans of £42,887. In addition to the amount paid to boards of guardians, as shown in the preceding summary, viz. £1,067,233, it will be seen by part II. of the Table on page 18, that a further sum of £238,967 was paid by the councils of the county boroughs to the guardians whose unions are partly included in these boroughs. It will also be seen by that table that payment was made to committees of lunatic asylum districts by the councils of county boroughs to an amount of £136,749 additional to the sum of £495,926, given on the preceding page. The following are brief summaries of the accounts of boards of guardians, of rural district councils, and of committees of lunatic asylum districts, for the year ended the 31st of March, 1916, and for the preceding year :—

* BOARDS OF GUARDIANS

• BOARDS OF GUARDIANS.			
RECEIPTS FROM REVENUE.			
	1915-16.	1914-15.	
	£	£	
Money supplied by county and county borough councils	1,304,909	1,156,181	
Rates (medical officers' residences provided under the Dispensary House Act, &c.)	8,415	4,069	
Sumo received from other local bodies	10,650	5,061	
Repayment of relief ...	29,276	25,450	
Sales of produce of workhouse farms	17,456	16,572	
Other receipts ...	2,200	8,481	
Total receipts from revenue	1,377,186	1,305,963	
RECEIPTS FROM LOANS.			
For workhouse buildings Under the Dispensary House Act, 1875	10,369	19,025	
	5,584	6,669	
Total receipts from loans	15,953	25,694	
GRAND TOTAL			
	1,393,139	1,331,657	
EXPENDITURE FROM REVENUE.			
	1915-16.	1914-15.	
	£	£	
Re-maintenance	493,894	448,173	
Cost of maintenance of boarded-out children	23,353	23,750	
Cost of all other out-door relief	158,849	126,757	
Expenses of day schools	8,467	8,105	
Maintenance of blind, deaf and dumb, and idiots in institutions and cost of relief in eastern hospitals	25,865	27,022	
Emigration ...	378	712	
Salaries and retires of officers ...	241,620	233,451	
Cost of medicines and medical, &c., appliances in workhouses	12,284	12,299	
All other poor relief expenditure	164,509	154,740	
Total poor relief expenditure	1,091,892	1,083,469	
Expenses under the Medical Charities and Vaccination Acts	205,465	200,248	
Expenses under Lunatic Asylums Act	2,428	2,729	
Expenses for registration of births, deaths and marriages	9,363	9,204	
Superannuation	23,002	20,228	
Expenses under the National School Teachers Act	518	605	
Payments under the Gateway Hospital Act, 1902	4,125	2,220	
Payments to other local bodies	6,262	586	
Payments in respect of borrowed money —			
Principal paid off	17,688	17,688	
Interest ...	12,078	12,068	
Other expenses ...	1,264	624	
Total expenditure from revenue	1,384,158	1,318,696	
EXPENDITURE DEFRAIDED FROM LOANS.			
For workhouse buildings Under the Dispensary House Act, 1875	11,456	22,838	
	4,562	8,113	
Total expenditure from loans	16,018	30,951	
GRAND TOTAL			
	1,400,176	1,349,647	

* The payments in respect of the demands made by these bodies are not in all cases received within the financial year, and therefore these receipts do not correspond in amount with the sums shown on the expenditure side of the accounts of the councils who make the payments.

II.—TOWN TAXATION.

The number of towns under municipal government is one hundred and twenty-six, of which eleven are boroughs constituted under the Municipal Corporations (Ireland) Act, 1840 (3 & 4 Vict., ch. 108); one hundred and six are under the Towns Improvement (Ireland) Act, 1854 (17 & 18 Vict., ch. 103); and nine are under special local Acts. Six of those in the first-mentioned group are administrative counties, *i.e.*, county boroughs, and ninety-eight of the total number are urban sanitary districts. These districts, known as urban districts, are the eleven boroughs, the nine towns under local Acts, and seventy-seven of those under the Towns Improvement Act.

Within their respective jurisdictions urban district councils possess full administrative powers in regard to matters pertaining to public health, they are the sole rating authorities, and are, moreover, road authorities, and, as such, share in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1898, now known as the Estate or Death Duty Grant. They receive recoupment, also, from the local taxation account in respect of the salaries paid to their sanitary officers, and, for the promotion of technical instruction, grants are made to them in aid of approved schemes by the Department of Agriculture and Technical Instruction. The amount at present allocated under this head for the county boroughs is £28,000 a year, and for counties and urban districts £25,000.

As previously mentioned, the six county boroughs are administrative counties in themselves, but other urban districts, although free from county jurisdiction, are liable to contribute to certain branches of county expenditure. The liability in this respect of such urban districts as have been dealt with by the Local Government Board, under section 71 of the Local Government (Ireland) Act, 1898, section 3 of the Act of 1901, and sections 3 and 13 of the Act of 1902, and the financial relations generally between counties and these urban districts are matters only of interest to the local authorities concerned.

The twenty-eight towns* which have not been constituted urban sanitary districts are subject, as regards public health matters, to the control of the councils of the rural districts in which they are respectively situated,—the governing bodies of these towns, Town Commissioners, having no administrative powers *per se* under the Public Health Acts. However, to enable them (a) to provide housing accommodation for the working classes they are authorised by section 99 (1) of the Housing of the Working Classes Act, 1890, to adopt Part III. of that enactment as in the case of urban authorities, (b) under the provisions of the Housing of the Working Classes (Ireland) Act, 1906, similarly to adopt Part II. relating to Unhealthy Dwelling Houses, and the sections of the Public Health (Ireland) Act, 1878, in regard to borrowing, acquiring lands, &c., which apply to these authorities for housing purposes, are declared applicable to the Commissioners for the like purposes by the Housing of the Working Classes (Ireland) Act, 1893 and 1894, and the Housing of the Working Classes (Ireland) Act, 1896. Moreover the maximum rate of 1s. in the £ leviable in these towns under section 60 of the Act of 1854 may be increased for such purposes with the consent of the Local Government Board. In the following towns of this class housing schemes have been adopted:—Balbriggan, Ballybay, Ballyshannon, Bandon, Bantry, Boyle, Cailan, Fethard, Maryborough, Mountmellick, Mullingar, Newbridge, Newcastle (Co. Limerick), Roscommon and Tuam. The Commissioners are also authorised to establish and regulate markets in their towns, the powers in this respect conferred on urban authorities by section 103 of the Public Health Act, 1878, being extended to them by Section 21 of the Public

* One of these towns, Portlough, in the County of Londonderry, became an urban district on 1st April, 1914.

Health Act, 1896. In two of these towns, Fethard and Tuam, no rates are struck as the revenue derived from market tolls and rents is sufficient to meet expenditure; in Callan rates have not been necessary for some years, and in Aughnacloy a rate was not made for the last two years, while in the remaining towns the rates vary from 4d. to 1s. 3d. It is to be noted, however, that these rates are for municipal purposes only, and that, in addition, each town is liable for the rate on the rural district in which it is situated, and, further, if the town is included in an area of charge for any of the special purposes mentioned in page 12, it is also liable for the rate required to meet payments in connection therewith.

The rateable valuation (1st March, 1916) of the urban districts amounted to £4,754,221 and of the towns which are not urban districts to £121,110, making a total of £4,875,331, from which it appears that property amounting to more than 30 per cent. of the rateable valuation of Ireland (£16,128,743) was included in areas subject to municipal government.

RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

All the receipts from revenue are grouped in Part I. of the following table in order to facilitate comparison, and obtain a general view of the finances of the different classes of town authorities, and they are divided into (1) rates for municipal purposes; (2) poor rates made and collected by councils of urban districts; (3) tolls, market charges, and dues; (4) rents; (5) dogs' licence duty; (6) petty sessions stamps and Crown fines; (7) receipts from waterworks; (8) receipts from gasworks; (9) receipts from electric lighting undertakings; (10) receipts from tramways; (11) other receipts; (12) payments from the Local Taxation Account and other Government sources; and (13) sums received from other local taxing bodies.

The purposes to which the receipts are applied are shown in Part II.

The receipts and expenditure from loans, or the issue of stock, are grouped in Parts III. and IV., respectively.

18 RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

PART I.—RECEIPTS FROM REVENUE.

RECEIPTS.	Towns under the Act of 1860; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1864.		Total receipts.	Percentage.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
	£	£	£	£	£	£	
1. Rates for municipal purposes	853,961	23,267	137,487	176,865	—	1,211,580	35.08
2. Poor rate	291,497	13,459	87,462	112,076	4,062	598,556	14.54
3. Tolls, market charges, and dues	27,284	1,485	2,608	9,040	1,044	41,461	1.14
4. Rents from property in lands, houses, &c.	60,987	11,525	20,240	26,187	2,216	148,887	4.29
5. Dogs License Duty	1,100	179	515	1,226	—	3,395	.10
6. Petty Sessions stamps and Crown fines	4,332	104	—	—	262	4,440	.13
7. Receipts from waterworks	56,961	4,962	4,975	18,358	—	84,335	2.42
8. Receipts from gasworks	107,840	17,341	9,800	65,919	340	191,540	13.87
9. Receipts from electric lighting undertakings	255,933	—	24,814	6,429	—	286,876	8.55
10. Receipts from tramways	262,622	—	—	—	—	262,622	8.14
11. Other receipts	125,490	3,621	16,746	20,562	919	176,940	4.91
12. Payments from the Local Taxation Account, &c.	164,348	1,714	5,623	14,037	272	190,033	5.47
13. From other local taxing bodies	21,736	300	41	11,564	400	34,220	.96
Total	2,648,973	78,107	248,667	488,165	9,260	3,472,982	100

PART II.—EXPENDITURE FROM REVENUE.

EXPENDITURE.	Towns under the Act of 1860; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1864.		Total expenditure.	Percentage.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
	£	£	£	£	£	£	
1. Paving and repairs of streets	91,272	5,786	15,391	43,942	754	156,771	4.59
2. Cleaning and watering streets	112,097	3,175	11,348	14,216	220	142,096	4.16
3. Lighting, including lamps, pipes, &c.	69,877	2,704	15,832	27,268	2,150	119,835	3.48
4. Watching	31,135	—	—	1,268	—	31,135	.91
5. Building, demolition of walls, &c.	2,548	983	223	—	23	3,554	.10
6. Outworks including payments in respect of borrowed money	326,139	17,961	9,620	91,251	334	465,325	13.73
7. Electric lighting undertakings including payments in respect of borrowed money	244,140	—	24,321	5,130	—	288,470	8.38
8. Tramways including payments in respect of borrowed money, and railway guarantee	280,162	—	—	—	—	280,162	8.20
9. Water supply	59,966	4,290	4,925	15,579	—	84,760	2.50
10. Making sewers or drains, and for other sanitary purposes	122,363	1,569	10,076	12,682	—	152,990	4.47
11. Hospitals	30,671	—	—	—	—	30,671	.90
12. Markets and fairs	26,296	1,297	230	24	—	36,756	1.07
13. Money paid to boards of guardians on demand	236,967	—	1,076	7,377	215	245,647	7.15
14. Payments for larceny asylums	120,740	—	—	—	—	120,740	3.53
15. Payments for reformatories and industrial schools	24,615	—	—	—	—	24,615	.73
16. Payments to county councils on demand	—	10,777	66,216	107,406	—	184,399	5.38
17. Payments in respect of money borrowed for purposes other than gasworks, electric lighting undertakings, and tramways— Principal	40,000	6,312	9,325	35,898	807	92,342	2.71
Interest and dividends	192,312	6,171	33,067	39,449	1,327	272,336	8.02
18. Expenses under Irish Universities Act, 1894	60,562	730	12,404	1,405	—	74,701	2.19
19. Expenses for technical instruction	38,828	446	3,356	4,368	—	46,998	1.38
20. Expenses in connection with compulsory education	8,572	234	188	1,335	—	10,329	.30
21. Payments to other local bodies	40,945	—	35,050	7,271	91	83,357	2.43
22. Other expenses	276,178	12,804	65,064	64,947	—	419,093	12.11
Total	2,685,786	79,739	349,875	673,335	9,439	3,718,279	100

PART III.—RECEIPTS FROM LOANS AND STOCK.

RECEIPTS.	Towns under the Act of 1846; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total receipts.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.	
	£	£	£	£	£	£
1. Paving and flagging	60,542	1,481	—	1,036	—	72,079
2. Gasworks	22,660	—	—	44,969	—	67,629
3. Electric lighting undertaking	7,860	—	4,704	13,260	—	25,824
4. Tramways	—	—	—	—	—	—
5. Public lighting	—	—	—	—	—	—
6. Improvement of town by erection of municipal buildings	2,560	—	—	4,220	—	6,780
7. Housing of working classes, &c.	103,405	8,310	66,165	41,754	2,780	321,414
8. Water supply	41,437	—	—	24,351	—	65,788
9. Sewerage	18,278	—	6,500	5,384	—	30,162
10. Other purposes	67,111	80	64	7,282	—	74,487
11. Other receipts operating as loans	13,528	11	10	552	17	14,118
Total	347,982	7,892	78,443	142,828	2,797	577,930

PART IV.—EXPENDITURE DEFRAIDED FROM LOANS AND STOCK.

EXPENDITURE.	Towns under the Act of 1846; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total expenditure.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.	
	£	£	£	£	£	£
1. Paving and flagging	64,455	1,567	808	936	—	67,766
2. Gasworks	33,787	872	—	45,787	—	79,446
3. Electric lighting undertaking	33,760	—	2,120	13,260	—	49,070
4. Tramways	—	—	—	—	—	—
5. Public lighting	—	—	—	—	—	—
6. Improvement of town by erection of municipal buildings	2,837	—	418	5,044	—	8,119
7. Housing of working classes, &c.	77,121	9,792	63,878	30,379	3,124	284,494
8. Water supply	14,682	1,486	101	27,483	—	43,752
9. Sewerage	14,629	—	4,371	4,794	—	23,794
10. Other purposes	20,943	808	820	7,973	—	29,544
Total	260,844	14,644	72,676	134,966	3,124	503,154

III.—TAXATION IN DISTRICTS CHIEFLY MUNICIPAL, BUT RAISED BY AUTHORITIES OTHER THAN MUNICIPAL IN SOME CASES.

(a.) BELFAST WATER RATE.

The Belfast City and District Water Commissioners are empowered to levy the following rates in connection with the water supplied by them to the city of Belfast and certain adjacent districts:—A domestic water rate not exceeding 1s. 8d. in the £, and a public water rate equal to one-fourth part of the domestic rate, subject to a proviso that the latter in certain cases shall not exceed 2d. The rates assessed for the latest year preceding the 31st of March, 1916, viz., that ended on the 31st of October, 1915, were 1s. 4d. and 4d., respectively.

The receipts and expenditure of the Commissioners during that year are summarized as follows:—

Receipts.		Expenditure.	
	£		£
Rates	61,668	Payments in respect of borrowed money:—	
Water rents and sales	50,847	Principal paid off	21,102
From local taxes	1,305	Interest	64,424
Other receipts	10,454	Sinking fund	24,632
		Payments to other local bodies	6,824
		Other expenditure	22,171
Total receipts from revenue	127,364	Total expenditure from revenue	140,243
Do. do. loans	22,045	Do. do. loans	8,420
Gross Total	£149,409	Gross Total	£148,663

(b.) TAXATION IN AID OF THE COST OF POLICE.

(i.) *The Dublin Metropolitan Police Establishment.*

Under section 4 of the Act 1 and 2 Vict., ch. 25, a rate of 8d. in the £, producing an average of about £46,500 a year, is assessed within the police district of Dublin Metropolis in aid of the cost of the Dublin Metropolitan Police. By section 66 (4) of the Local Government (Ireland) Act, 1898, it is provided that the produce of this rate shall be paid in two equal half-yearly payments to the Commissioner of Police on his demand, by the council for the city of Dublin as regards so much thereof as is raised in the city, and by the council of the county of Dublin as regards so much as is raised outside the city. As since 1896, the portion raised in the city during the year ended in March, 1916, was not paid over in accordance with this requirement, and, in consequence, an equivalent amount was deducted from sums payable to the council from the local taxation account, pursuant to section 80 (2) of the last-named Statute, and applied in discharge of the Commissioner's demand.

The amount so deducted and applied, which, for the purpose of these Returns of Local Taxation, is regarded as the sum raised by the police rate in the city, and the produce of such rate in the county, together with certain receipts in the nature of local taxation (publicans' and pedlars' certificates, &c.), for the year ended the 31st of March, 1916, all of which were appropriated in aid of the cost of the police and police courts, are as follows:—

I. Dublin Metropolitan Police Tax.		£	s
Rates on houses and land (in city, £30,981; in county, £16,327) ...		47,308	
II. Other Receipts.			
Carriage Duty*			
Publicans' and pedlars' certificates	3,230		
Fees from police courts	403		
Fines and penalties from police courts	1,248		
	3,726		
Total		8,638	
* i.e. Duties payable under the Dublin Carriage Act.			£55,946

The average amount realized by local appropriations in aid of the cost of this force and the police courts during the five years ended March, 1916, was £56,458, of which a sum of £46,660 was raised by the police rate

(ii.) *The Royal Irish Constabulary.*

The cost of the Royal Irish Constabulary is charged on Imperial funds, but there are certain payments made from the taxes levied by county councils which are appropriated in aid of the vote for the maintenance of that service in pursuance of the following arrangement:—

In any county in which a force of police in excess of the allotted free quota is found to be necessary, one-half the cost of such extra force is charged to the county council; and it will be seen by the table on page 13 that the sum paid for additional police in counties during the year ended the 31st of March, 1916, was £9,220.

Town authorities are charged for the Constabulary in certain cases only. In Belfast and Londonderry, the charge is made for one-half the cost of an extra force additional to the ordinary force which is maintained entirely from Imperial funds, and for the whole cost of such members of the police as are engaged in night watching. This outlay is regulated by Statute in each case, 28 and 29 Vic., ch. 70, and 33 and 34 Vic., ch. 83, respectively, and it amounted in the first-named city to £28,820, and in the latter to £813 for the year under review.

The charge on local taxes for the cost of this police in the year 1915-1916 would, therefore, appear to have amounted to £38,858

(c.) *RUTLAND SQUARE TAX (DUBLIN).*

The Governors of the Rotunda Hospital levy a tax under 25 Geo 3, ch. 43 (Ireland), sections 20 and 21, on the occupiers of the houses on the east, north, and west sides of Rutland Square for the purpose of lighting those sides of the square, and for keeping the railings of the enclosure in repair—the balance being applied towards the maintenance of the hospital. The tax is a charge on each house in the square of 1s. 9d. per foot of the frontage thereof, with a fixed annual payment by the residents for each light or lamp in front of their houses. The receipts on account of this tax in the year ended the 31st of March, 1916, amounted to £290, and the other receipts to £187, of which a sum of £80 was applied to purposes of lighting, and £159 towards wages, repairs, &c., leaving a balance of £238 available towards the maintenance of the hospital.

(d.) *TAXATION IN CONNECTION WITH THE PORT AND DOCKS BOARD, DUBLIN.*

It is enacted by the Statute 17 Vic., cap. 22, that the cost of preserving and repairing certain quay walls and bridges in the City of Dublin shall be provided by a tax to be levied within the police district of the Metropolis. By section 66 (4) of the Local Government (Ireland) Act, 1898, the produce of this tax (if any) is now payable to the Dublin Port and Docks Board by the council for the city of Dublin as regards the portions raised in the city and by the council of the county of Dublin as regards the portion raised outside the city. The total amount raised in the year under review was £570.

IV.—JOINT BOARDS FOR SANITARY PURPOSES.

(a.) *Drainage Boards.*

There are three joint boards established in Ireland for sewerage purposes, viz., Blackrock and Kingstown, Rathmines and Pembroke, and that of the Skule Bog united district, which consists of certain townlands in the Croos and Limerick No. 1 Rural Districts in the County of Limerick. The two first-named boards were constituted by special legislation, 56 and 57 Vict., ch. cccxiv., and 40 and 41 Vict., ch. lxxvii., respectively, and the third by Provisional Order under Section 12 of the Public Health (Ireland) Act, 1878, confirmed by 1 Edw. 7, ch. cxliii.

The receipts and expenditure of these bodies are summarised as follows:—

<i>Receipts.</i>		<i>Expenditure.</i>	
From the constituent bodies	£ 12,747	Works and maintenance	£ 1,022
Rents	20	Payments in respect of borrowed money	—
Other receipts	3	Principal paid off	—
Total receipts from revenue	12,770	Interest	4,985
Do. do. loans	—	Sinking fund	2,390
		Salaries and wages	2,465
		Other expenditure	1,444
		Total expenditure from revenue	12,876
		Do. do. loans	—
Gross Total	£12,770	Gross Total	£12,876

(b.) *Waterworks Board.*

For the purpose of supplying water to the urban districts of Portadown and Banbridge a joint board consisting of a representation of the council of each of these districts has been formed, in pursuance of a Provisional Order made and confirmed in 1902, 2 Edw. 7, ch. xciii. This body, known as the Portadown and Banbridge Joint Waterworks Board, and the Belfast City and District Water Commissioners already referred to, are the only public bodies in Ireland, other than the councils of urban and rural districts, who are authorised to provide water supplies for public and domestic use. Unlike the Commissioners, however, the Board is not invested with rating powers,—its expenditure being provided for by funds supplied by the councils of the constituent districts, on demand, as is the case with every joint board.

The following is a summary statement of the receipts and expenditure of this Board during the year under review:—

<i>Receipts.</i>		<i>Expenditure.</i>	
From the constituent bodies	£ 4,375	Works	£ 471
Water rents and sales	1,680	Payments in respect of borrowed money	—
Other receipts	—	Principal paid off	—
Total receipts from revenue	6,055	Interest	3,180
Do. do. loans	—	Sinking fund	720
		Salaries and wages	367
		Other expenses	48
		Total expenditure from revenue	4,786
		Do. do. loans	—
Gross Total	£6,055	Gross Total	£4,786

(c.) Board for Cleansing of Foreshore.

To provide for the abating of a nuisance caused by the deposit of seaweed and sewage matter on a portion of the southern foreshore of Belfast Lough, a joint board, consisting of a representation of the Corporation of Belfast, and of the Councils of the urban district of Holywood, and of the rural district of Castlereagh, known as the Belfast, Holywood, and Castlereagh Joint Board, has been formed pursuant to a Provisional Order made in April, 1905, and confirmed by 5 Edw. 7, ch. cxxiii. The following is a brief statement of its receipts and expenditure for the year:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	1,400	Salaries and wages ...	1,080
Other receipts ...	11	Payments in respect of borrowed money —	
Total receipts from revenue	1,411	Principal paid off ...	—
Do do loans ...	—	Interest ...	—
		Sinking fund ...	—
		Other expenses ...	370
		Total expenditure from revenue	1,450
		Do do loans ...	—
Gross Total ...	£1,411	Gross Total ...	£1,450

(d.) Hospital Boards.

Joint boards have also been constituted in like manner in two instances for the management of hospitals for special purposes as follows. For cases of infectious disease arising in the urban districts of Rathmines and Pembroke; for consumptives in Cork City and the urban and rural districts in Cork County. These bodies are known respectively as the Rathmines and Pembroke Joint Hospital Board (63 and 64 Vict., ch. cxc.), and the County of Cork Joint Hospital Board (4 Edw. 7, ch. cxxiv.). The following is a summary of the accounts of these bodies for the year:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	6,122	Salaries and wages ...	2,560
Rents ...	—	Payments in respect of borrowed money —	
Fees ...	32	Principal paid off ...	510
Other receipts ...	3,255	Interest ...	424
Total receipts from revenue	9,409	Other expenditure ...	7,774
Do do loans ...	—	Total expenditure from revenue	11,268
		Do do loans ...	8
Gross Total ...	£9,409	Gross Total ...	£11,276

(e.) Burial Boards.

Ten joint burial boards have also been constituted in the same way; each board, with three exceptions,* acting for a district comprising one or more urban districts united with a rural district, or with part of such a district. The councils of urban and rural districts are in all other cases the burial boards for their respective districts, and the receipts of the former as such are included in the table on page 18, the fees received by the latter being shown in a table on page 15.

* Dunfermline burial board, which consists of representatives of three rural district councils, and Portarlington and Toghmoreconell burial boards, which consist of representatives of two rural district councils each.

FEES, STAMPS, DOGS LICENCE DUTY, &c.

The following is a summary of the accounts of these boards for the year :—

<i>Receipts.</i>		<i>Expenditure.</i>	
From the constituent bodies	£ 1,247	For purchase of ground	£
Fees and payments for interest	867	Fencing, drainage, maintenance, &c.	170
Other receipts	1,676	Salaries and wages	1,813
Total receipts from revenue	3,790	Payments in respect of borrowed money—	
Do. do. loans	400	Principal paid off	672
		Interest	467
		Rents, taxes, and other payments	604
		Total expenditure from revenue	3,816
		Do. do. loans	335
Gross Total	£4,190	Gross Total	£4,171

V.—PORT SANITARY AUTHORITIES.

In pursuance of section 9 of the Public Health (Ireland) Act, 1896, sanitary bodies have been constituted, under Provisional Orders subsequently confirmed, for the ports of Belfast, Londonderry, Dublin, Galway, Cork, Waterford and New Ross, and Newry, these bodies being designated Port Sanitary Authorities. In the first-mentioned case the Corporation of Belfast is the sanitary authority for the port, but in each of the other cases a joint board has been formed consisting of a representation of the councils of the sanitary districts abutting on the port, one such board acting for the two ports of Waterford and New Ross.

The receipts and payments of these bodies during the year are summarised as follows :—

<i>Receipts.</i>		<i>Expenditure.</i>	
From the constituent bodies	£ 1,621	Salaries and wages	£ 980
Other receipts	8	Payments in respect of borrowed money—	
Total receipts from revenue	1,629	Principal paid off	78
Do. do. loans	—	Interest	107
		Sinking Fund	112
		Other expenditure	225
		Total expenditure from revenue	1,502
		Do. do. loans	—
Gross Total	£1,629	Gross Total	£1,502

VI.—TAXATION ARISING FROM FEES, STAMPS, FINES, DOGS LICENCE DUTY, &c.

This species of taxation is applied partly to the remuneration of officers of local courts, and partly in aid of county and town rates, as appears hereafter.

The officers styled Clerks of the Peace and Clerks of the Crown, whose salaries are charged on local rates, are now reduced in number to two of each. In the remaining counties and boroughs these offices have been united as provided for by the County Officers and Courts (Ireland) Act, 1877, and an appointment has been made to the united office of a person styled Clerk of the Crown and Peace, whose salary is paid out of funds provided by Parliament.

(a.) Clerks of the Peace.

Salaries and emoluments	£
Received from the Imperial taxes	561
Other emoluments	60
Total	604
	£715

(b.) Clerks of the Crown.

Salaries	£
Emoluments from the Imperial taxes	323
Other emoluments	12
Total	635

(c.) Petty Sessions Clerks.

The receipts from Petty Sessions stamps and Crown fines, and the application thereof, for the latest period available, are shown in the following summary:—

RECEIPTS.					£
Produce of Petty Sessions stamps	...	...	...	...	25,603
Produce of Crown fines	...	...	...	...	18,405
Dividends	...	...	...	...	600
Amount transferred from proceeds of dogs licence duty	...	...	...	...	30,219
From Belfast Corporation	...	...	...	...	250
Other receipts	...	...	...	...	13
Total	...	...	...	...	<u>£75,190</u>
APPLICATION.					£
Officers of local courts, salaries, pensions, &c.	...	...	...	...	67,591
Treasurers of boroughs	...	...	...	...	3,702
Private parties	...	...	...	...	3,234
Royal Irish Constabulary fund	...	...	...	...	720
Cattle disease account	...	...	...	...	297
Postage and money orders	...	...	...	...	29
Total	...	...	...	...	<u>£75,573</u>

The salaries and retiring allowances of the clerks of Petty Sessions are charged on the fund produced by Crown fines and the sale of Petty Sessions stamps, and, in order to secure the fund from variation by reason of the fluctuation which necessarily occurs in the amounts received from these sources, the Registrar of Petty Sessions clerks is authorised by the Act 44 & 45 Vict., ch. 18, to deduct from the dogs licence duty, mentioned in the next section, such sum as the Lord Lieutenant may order for any calendar year, and to add it to the fund.

(d.) The Dogs Licence Duty.

The collection of the dogs licence duty, 2s. for each animal, with 6d. for the registry of each licence, is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty, as mentioned in the preceding paragraph. The surplus of the duty, after providing for the cost of collection, is paid over in aid of county and town rates, pursuant to 28 Vict., ch. 50, as amended by 30 and 31 Vict., ch. 116.

The following summary shows the amount of this duty collected for the latest year available, £53,626, as against £53,639 in the preceding year. The payments made from the latter amount to county and town authorities will be found in the tables on pages 13 and 18—those to counties amounting to £19,960 and to towns £3,366:—

RECEIPTS IN 1915.					£
Amount of the dogs licence duty	...	...	...	...	53,626
Dividends	...	...	...	...	324
Other receipts	...	...	...	...	—
Total	...	...	...	...	<u>£53,950</u>
APPLICATION OF PROCEEDS.					£
In aid of county rates	...	...	...	...	17,722
In aid of town rates	...	...	...	...	3,031
Cost of postage, &c.	...	...	...	...	47
Payments under Dogs Act, 1906, to Royal Irish Constabulary and Dublin Metropolitan police	...	...	...	...	576
Deducted and added to Fines and Fees fund by order of the Lord Lieutenant	...	...	...	...	32,574
Total	...	...	...	...	<u>£53,950</u>

VII.—TAXATION PRODUCED BY TOLLS, DUES, &c.

(a.) HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
Import and export, tonnage and ballast dues	241,464	New works and improvements	17,264
Harbour, port, anchorage, buoy, and beaconage tolls	103,326	Repairs and maintenance of works	83,291
Pilotage dues	15,477	Payments in respect of borrowed money	26,068
Wharf, pier, quay, and dock dues	22,044	Principal paid off	129,274
Receipts not classed	20,538	Interest and dividends	26,313
Rents	48,852	Sinking fund	81,122
Use of lighter boats, &c.	34,043	Payments not classed	31,563
Lighthouse or floating light dues	1,139	Wages	39,163
Sale of materials	4,284	Salaries	15,979
From the Imperial taxes	11,243	Pilotage	11,143
From the taxes of other local bodies	1,000	Plant, such as dredgers, buoys, beacons, &c.	11,642
		Lighting harbours, docks, &c.	29,032
		Rents, rates, taxes, &c.	2,436
		Law expenses	14
		Repayments through Treasury to Imperial taxes	7,839
		Lighthouses and floating lights	3,337
		Repayments to other local taxing bodies	504,021
Total receipts from revenue	503,519	Do do loans	16,514
Do do loans	42,010		
Gross Total	£545,529	Gross Total	£520,535

(b.) INLAND NAVIGATIONS.

(1.) Maintained out of County Rates.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From rates	1,790	Works	1,225
Tolls	213	Salaries and incidentals	685
Other receipts	134		
Total	£2,097	Total	£1,910

(2.) Maintained out of the Imperial taxes, and by receipts from Tolls &c.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From Imperial taxes	333	Works	3,004
Tolls	2,703	Salaries and incidentals	1,823
Other receipts	2,450		
Total	£5,516	Total	£4,827

VIII.—RECEIPTS ON ACCOUNT OF MERCANTILE MARINE FUND.

The following is a summary of the receipts on account of this fund:—

Light dues	£
Fees under Merchant Shipping Act, viz:—	7,929
On examination of masters, mates, and engineers	271
On engagement or discharge of crews	46
On renewal of certificates	3
In respect of the survey of vessels	667
Total	987
	£8,916

ARTERIAL DRAINAGE.

Repayments to the Commissioners of Public Works in respect of loans for construction of drainage works, and of expenditure on maintenance in case of default by Drainage Boards.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £29,869, and the sum repaid out of county rates was £585.

Loans and stock outstanding against local Bodies.

The following is a summary of the local indebtedness at the close of the financial year ended on or before the 31st of March, 1916 :—

	Comptrol- lers of Counties.	Comptrol- lers of Landed Arable Districts.	Comptrol- lers of Towns Under Municipal Corporations Act.	Comptrol- lers of Towns Under Special Acts.	Comptrol- lers and Comptrol- lers of Urban Sanitary Districts Under Sanitary Districts Act.	Sanitary Districts Under Sanitary Districts Act.	Sanitary Districts Under Sanitary Districts Act.	Sanitary Districts Under Sanitary Districts Act.	Sanitary Districts Under Sanitary Districts Act.	Sanitary Districts Under Sanitary Districts Act.	Total.
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Balance of loans due ..	585,415*	1,895,288	1,000,427	1,895,738	1,401,078	201,041	94,729	7,652,880	335,432	1,046,708	15,018,662
Amount of stock out- standing ..	—	—	8,514,732	1,000,137	47,072	1,980,789	330,345	—	—	1,292,548	11,215,493
Total 1915 ..	585,415	1,895,288	8,515,159	2,895,875	1,448,150	1,980,790	325,074	7,652,880	335,432	2,339,256	26,234,155
Total 1916 ..	585,415	1,895,288	8,515,159	2,895,875	1,448,150	1,980,790	325,074	7,652,880	335,432	2,339,256	26,234,155
Increase ..	—	—	—	—	—	—	—	—	—	—	—
Decrease ..	—	—	—	—	—	—	—	—	—	—	—

* This includes £114,545 in respect of guaranteed loans—i.e. contingent liability.

NOTE.—Deductions on account of duplicate entries, &c.

Certain deductions, chiefly to avoid duplicate reckonings, have been made in the accounts dealt with in these returns, as follows :—

In county taxation the other receipts on page 13 have been reduced by £16,757 paid from the General Cattle Diseases Fund, and £20,273, which was not part of the taxation of the year; in town taxation the other receipts included in the table on page 18 have been reduced by the following sums :—£702 from the General Cattle Diseases Fund, and further sums amounting to £23,881. The Rural District Fund has been reduced by £1,172, the Union Fund by £1,386, the Lunatic Asylum Fund by £690, and in the case of the other receipts shown in the accounts of Joint Boards and Port Sanitary Authorities sums of £3,433 and £1, respectively, have been deducted. In harbour taxation the receipts on page 26 have been reduced by £15,477 pilotage dues, and the other receipts by £3,494.

LOCAL GOVERNMENT BOARD.

DUBLIN, 22nd February, 1917.

DUBLIN CASTLE,

10th March, 1917.

Sir,

I have to acknowledge the receipt of your letter of the 7th instant (No. 50/M/1917) forwarding, for submission to His Excellency the Lord Lieutenant, Returns of Local Taxation in Ireland for the year 1915-16.

I am,

Sir,

Your obedient Servant,

W. P. J. CONNOLLY.

THE SECRETARY,

LOCAL GOVERNMENT BOARD,

DUBLIN.

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